



Assessor's Office

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April 1, 2023

FILING INSTRUCTIONS - Under current law, the Assessor's Office is required to reassess all real property in this municipality for the October 1, 2025 Grand List. In order to assess your real property fairly and equitably, information regarding the income and expenses related to your property is essential. Connecticut General Statutes, Section 12-63c requires owners of rental property to annually file the enclosed forms. Any information related to the actual rental and rental-related income and operating expenses shall not be a public record, and is not subject to the disclosure provisions of Connecticut General Statute Section 1-210 (Freedom of Information Act).

Please complete the enclosed forms and return them to this office on or before June 1, 2023. In accordance with Connecticut General Statute Section 12-63c(d), any owner of primarily rental real property who fails to file this form by June 1, 2023, or files an incomplete or false form with intent to defraud, shall be subject to a penalty assessment equal to **a ten percent (10%) increase in the assessed value of such property**. Pursuant to CGS 12-63c upon determination that there is good cause, the Assessor may grant an extension of not more than 30 days to submit such information, if the owner of such property files a request for an extension with the Assessor not later than May 1st.

GENERAL INSTRUCTIONS & DEFINITIONS: Please complete this form for all rented or leased apartment, commercial, retail, industrial or combination property. Identify the property and address and provide annual information for the calendar year 2022. **TYPE/USE OF LEASED SPACE**: Indicate the type of use the leased space is being utilized for (i.e., office, retail, warehouse, restaurant, garage, etc.). **ESCALATION**: Amount, in dollars, of adjustment to base rent either pre-set or tied to the Inflation Index. **CAM**: Income received from common area charges to tenant for common area maintenance, or other income received from the common area property. **OVERAGE**: Additional fee or rental income. This is usually based on a percent of sales or income. **PROPERTY EXPENSES & UTILITIES PAID BY TENANT**: Indicate the property expenses & utilities the tenant is responsible for. Abbreviations may be used (i.e., "RE" for real estate taxes & "E" for electricity).

WHO SHOULD FILE - All individuals and businesses receiving this form should complete and return this form to the Assessor's Office. All properties which are rented or leased, including commercial, retail, industrial and residential properties, except "such property used for residential purposes, containing not more than six dwelling units and in which the owner resides" must complete this form. If a non-residential property is partially rented and partially owner-occupied this report must be filed. If you believe that you are not required to fill out this form, please call the number listed above to discuss your special situation. **If a property is partially owner-occupied, this report must still be filed.**

IF YOUR PROPERTY IS 100% OWNER OCCUPIED, OR 100% LEASED TO A RELATED CORPORATION, BUSINESS FAMILY MEMBER OR OTHER RELATED ENTITY, PLEASE INDICATE BY CHECKING THE FOLLOWING BOX: ☐

ALL PROPERTY OWNERS MUST SIGN & RETURN THIS FORM TO THE POMFRET ASSESSOR'S OFFICE ON OR BEFORE JUNE 1, 2023 OR BE SUBJECT TO THE TEN PERCENT (10%) PENALTY.

2022 ANNUAL INCOME AND EXPENSE REPORT SUMMARY – RETURN ON OR BEFORE JUNE 1, 2023 TO AVOID 10% PENALTY

Owner: _____
Mailing Address: _____
City / State/ Zip: _____

Property Address: _____
Unique ID: _____

- | | | | | | | | |
|---|--------------|-----------|-----------|-----------------------------|--------------------|---------------|----------------|
| 1. Primary Property Use (Circle One) | A. Apartment | B. Office | C. Retail | D. Mixed Use | E. Shopping Center | F. Industrial | G. Other _____ |
| 2. Gross Building Area (Including Owner-Occupied Space) | _____ | Sq. Ft. | | 6. Number of Parking Spaces | _____ | | |
| 3. Net Leasable Area | _____ | Sq. Ft. | | 7. Actual Year Built | _____ | | |
| 4. Owner-Occupied Area | _____ | Sq. Ft. | | 8. Year Remodeled | _____ | | |
| 5. No. of Units | _____ | | | | | | |

INCOME - 2022

- | | |
|--|-------|
| 9. Apartment Rental (From Schedule A) | _____ |
| 10. Office Rentals (From Schedule B) | _____ |
| 11. Retail Rentals (From Schedule B) | _____ |
| 12. Mixed Rentals (From Schedule B) | _____ |
| 13. Shopping Center Rentals (From Schedule B) | _____ |
| 14. Industrial Rentals (From Schedule B) | _____ |
| 15. Other Rentals (From Schedule B) | _____ |
| 16. Parking Rentals | _____ |
| 17. Other Property Income | _____ |
| 18. TOTAL POTENTIAL INCOME (Add Line 9 Through Line 17) | _____ |
| 19. Loss Due to Vacancy and Credit | _____ |
| 20. EFFECTIVE ANNUAL INCOME (Line 18 Minus Line 19) | _____ |

EXPENSES -2022

- | | |
|---|-------|
| 21. Heating/Air Conditioning | _____ |
| 22. Electricity | _____ |
| 23. Other Utilities | _____ |
| 24. Payroll (Except management) | _____ |
| 25. Supplies | _____ |
| 26. Management | _____ |
| 27. Insurance | _____ |
| 28. Common Area Maintenance | _____ |
| 29. Leasing Fees/Commissions/Advertising | _____ |
| 30. Legal and Accounting | _____ |
| 31. Elevator Maintenance | _____ |
| 32. Tenant Improvements | _____ |
| 33. General Repairs | _____ |
| 34. Other (Specify) _____ | _____ |
| 35. Other (Specify) _____ | _____ |
| 36. Other (Specify) _____ | _____ |
| 37. Security | _____ |
| 38. TOTAL EXPENSES (Add Lines 21 Through 35) | _____ |
| 39. NET OPERATING INCOME (Line 20 Minus Line 36) | _____ |
| 40. Capital Expenses | _____ |
| 41. Real Estate Taxes | _____ |
| 42. Mortgage Payment (Principal and Interest) | _____ |

I DO HEREBY DECLARE UNDER PENALTIES OF FALSE STATEMENT THAT THE FOREGOING INFORMATION, ACCORDING TO THE BEST OF MY KNOWLEDGE, REMEMBRANCE AND BELIEF, IS A COMPLETE AND TRUE STATEMENT OF ALL THE INCOME AND EXPENSES ATTRIBUTABLE TO THE ABOVE IDENTIFIED PROPERTY (Section §12-63c (d) of the Connecticut General Statutes).

SIGNATURE _____ DATE _____

PRINT NAME _____

PHONE _____

EMAIL _____

SCHEDULE A - 2022 APARTMENT RENT SCHEDULE *Complete this Section for Apartment Rental activity only.*

UNIT TYPE	NO. OF UNITS		ROOM COUNT		UNIT SIZE SQ. FT	MONTHLY RENT		TYPICAL LEASE TERM
	TOTAL	RENTED	ROOMS	BATHS		PER UNIT	TOTAL	
EFFICIENCY								
1 BEDROOM								
2 BEDROOM								
3 BEDROOM								
4 BEDROOM								
OTHER RENTABLE UNITS								
OWNER/MANAGER/JANITOR OCCUPIED								
SUBTOTAL								
GARAGE/PARKING								
OTHER INCOME (SPECIFY)								
TOTALS								

**BUILDING FEATURES
INCLUDED IN RENT**
(Please Check All That Apply)

_Heat _Garbage Disposal

Electricity _Furnished Unit

Other Utilities Security

Air Conditioning Pool

 Tennis Courts Dishwasher

_Stove/Refrigerator

Other Specify _____

SCHEDULE B- 2022 LESSEE RENT SCHEDULE *Complete this Section for all other rental activities except apartment rental.*

[illegible]

VERIFICATION OF PURCHASE PRICE

(Complete if the property was acquired on or after January 1, 2019)

PURCHASE PRICE \$ _____ DOWN PAYMENT \$ _____ DATE OF PURCHASE _____

FIRST MORTGAGE \$ _____ INTEREST RATE _____ % PAYMENT SCHEDULE TERM _____ YEARS
SECOND MORTGAGE \$ _____ INTEREST RATE _____ % PAYMENT SCHEDULE TERM _____ YEARS
OTHER \$ _____ INTEREST RATE _____ % PAYMENT SCHEDULE TERM _____ YEARS

(Check One)	
Fixed	Variable

DID THE PURCHASE PRICE INCLUDE A PAYMENT FOR: Furniture? \$ _____ EQUIPMENT? \$ _____ OTHER (SPECIFY) \$ _____

(VALUE)

(VALUE)

(VALUE)

WAS THE SALE BETWEEN RELATED PARTIES? (CIRCLE ONE): YES NO APPROXIMATE VACANCY AT DATE OF PURCHASE _____ %

WAS AN APPRAISAL USED IN THE PURCHASE OR FINANCING? (CIRCLE ONE): YES NO APPRAISED VALUE /NAME OF APPRAISER _____

PROPERTY CURRENTLY LISTED FOR SALE? (CIRCLE ONE) YES NO

IF YES, LIST THE ASKING PRICE \$ _____ DATE LISTED _____ BROKER _____

Remarks - Please explain any special circumstances or reasons concerning your purchase (i.e., vacancy, conditions of sale, etc.) _____

RETURN TO THE ASSESSOR PRIOR TO JUNE 1, 2023 TO AVOID A 10% PENALTY